IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Eric L. Barsness, et al. : Date: November 26, 2008

Group Art Unit: 2161 : IBM Corporation

Examiner: C. Nguyen : Intellectual Property Law

Serial No.: 10/824,054 : Dept. 917, Bldg. 006-1

Filed: April 14, 2004 : 3605 Highway 52 North

Title: DYNAMICALLY MANAGING : Rochester, MN 55901

COMPUTER RESOURCES BASED ON VALUATIONS OF WORK ITEMS BEING

PROCESSED

OK TO ENTER: /CN/

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

AMENDMENT

This paper is being filed in response to the final Office Action dated September 26, 2008. Please amend the above identified application as follows.

Docket No.: ROC920030052US1

Serial No.: 10/824,054